COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Bay State Gas Company	)	**D.T.E. 05-27**

ATTORNEY GENERAL'S TWENTY-SIXTH SET OF
DOCUMENT AND INFORMATION REQUESTS

The following are the Attorney General's TWENTY-SIXTH SET of discovery and information requests.

AG 26-1   Please rewrite the ABRAM tariff without the SIR provisions. In other words, provide an ABRAM tariff that the Company would have proposed if it had not also proposed the SIR mechanism. Include a clean and redlined copy.

AG 26-2   Please rewrite the ABRAM tariff without the lost base revenue provisions. Include a clean and redlined copy.

AG 26-3   Please rewrite the Company's proposed CGA tariff so that all capitalized terms are defined in a single section of the tariff. Include expanded definitions of the following:
   a. SMBA to describe the allocation
   b. Local Production and Storage Costs to specify how allocated to the CGA classes
   c. Economic Benefit to describe how the marginal cost is determined
   d. Non-Core Commodity Costs to describe what and how costs are assigned
   e. PR Allocator to describe how the allocator is developed
Restore the provisions for monthly reporting. Include provisions that costs and revenues from Peaking Supply Service will be reflected in the CGA (design so that there will be no subsidy provided by CGA customers to Peaking Supply customers). Include a clean and redlined copy (redlined to the existing tariff).

AG 26-4   Please rewrite the Company's proposed LDAC tariff so that all capitalized terms are defined in the appropriate sections of the tariff. Include expanded definitions of the following:
   a. Section 3 Interest--state the rate or source rather than reference another section.
Restore the monthly reporting provisions and eliminate Section 7. Include a clean and redlined copy.

AG 26-5   Explain, in detail, all differences between the Berkshire approved method and the proposed method of allocating CGA costs to rate classes. Include the basis for each difference.

AG 26-6   Refer to Exhibit BSG/JLH-1, page 9. Please provide the source of the design day demand data. Reconcile the data used in the proposed SMBA method with the design day data approved in the Company's last forecast and supply plan. Will the SMBA data change from year to year? If yes, explain how the data will be redetermined. Is the design day data used in the mandatory allocation of capacity the same as the design day data incorporated in the proposed SMBA method? If not, please explain the differences and provide a recalculation of the effect of using the same data in both the assignment of capacity and proposed SMBA based CGA (based on the most recent peak CGA costs).

AG 26-7   Please recalculate Schedule JLH-1-3 using the actual peak day 2004 volumes and resources. Include all supporting workpapers, calculations and assumptions. Provide working spreadsheet models supporting the response. Explain how the models work and identify input cells. Include explain why use of actual experience is more appropriate than use of the design day or why it is inappropriate.

AG 26-8   Please recalculate Schedule JLH-1-3 using the Company's most recently approved design winter data to develop the SMBA based class CGA costs. Include all supporting workpapers, calculations and assumptions. Provide working spreadsheet models supporting the response. Explain how the models work and identify input cells. Include explain why use of design winter stats is more appropriate than use of a single design day or why it is inappropriate.

AG 26-9   What is the Company's most recent estimate of the peak CGA cost deferral the will be flowed through the CGA beginning in November 2005? What is the estimated cost per therm by class. Has this cost been incorporated in the bill impact analyses and the CGA illustrations presented in this case? If no, please revise the bill impact analyses to reflect the estimated cost of peak CGA deferrals. Provide a detailed analysis of the deferral on a class specific basis. Provide a detailed analysis of the collection of the estimated cost on a class specific basis.

DATED: June 22, 2005.